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August 7, 2006

Commissioner for Patents
Customer Service Window
Mail Stop: **AF**
401 Dulany Street
Alexandria, VA 22314

Re: U.S. Patent Application No. 10/826,404
For: VALVE ACTUATION SYSTEM WITH VALVE SEATING
CONTROL
Our Reference: 34090-06299

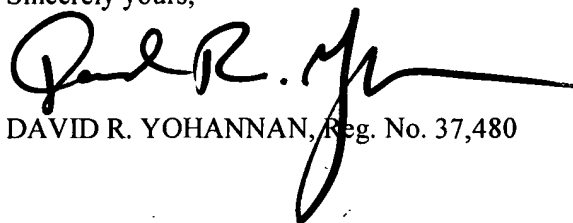
Dear Sir:

Transmitted herewith for filing in the U.S. Patent and Trademark Office are the following documents:

- (1) RCE Transmittal Form (1 page);
- (2) Preliminary Amendment (9 pages); and
- (3) Request for One-Month Extension of Time (1 page).

Please date-stamp the enclosed copy of this letter, acknowledging receipt of the above-identified documents, and return it to us.

Sincerely yours,


DAVID R. YOHANNAN, Reg. No. 37,480

Enclosure